

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 09-54501
Case Name: COWDEN, MICHAEL G.
Trustee Name: Robert S. Thomas II

Claims of secured creditors will be paid as follows:

<i>Claimant</i>	<i>Proposed Payment</i>
N/A	

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Trustee</i> Robert S. Thomas II	\$ 250.02	\$ 28.16
<i>Attorney for trustee</i>	\$	\$
<i>Appraiser</i>	\$	\$
<i>Auctioneer</i>	\$	\$
<i>Accountant</i>	\$	\$
<i>Special Attorney for trustee</i>	\$	\$
<i>Charges,</i> U.S. Bankruptcy Court	\$	\$
<i>Fees,</i> United States Trustee	\$	\$
<i>Other</i>	\$	\$

Applications for prior chapter fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
-------------------------	-------------	-----------------

UST Form 101-7-TFR (9/1/2009)

FILED
2010 MAY 13 PM 12:10
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
AKRON

Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim Number	Claimant	Allowed Amt. of Claim	Proposed Payment
N/A			

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 31,058.36 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 2.3 percent.

Timely allowed general (unsecured) claims are as follows:

Claim Number	Claimant	Allowed Amt. of Claim	Proposed Payment
<u>1</u>	<u>DISCOVER BANK</u>	\$ <u>3,184.80</u>	\$ <u>74.03</u>
<u>2</u>	<u>Chase Bank USA, N.A.</u>	\$ <u>8,120.97</u>	\$ <u>188.76</u>
<u>3</u>	<u>PYOD LLC its successors and assigns as assignee of</u>	\$ <u>1,821.32</u>	\$ <u>42.33</u>
<u>4</u>	<u>PYOD LLC its successors and assigns as assignee of</u>	\$ <u>572.08</u>	\$ <u>13.30</u>
<u>5</u>	<u>Roundup Funding, LLC</u>	\$ <u>83.06</u>	\$ <u>1.93</u>
<u>6</u>	<u>U.S. Bank N.A.</u>	\$ <u>17,276.13</u>	\$ <u>401.55</u>

ck # 108
Receipt # 81466

UST Form 101-7-TFR (9/1/2009)

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
N/A			

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
N/A			

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.